

Commonwealth of Massachusetts  
Department of Telecommunications and Energy  
Fitchburg Gas and Electric Light Company  
Docket Nos. D.T.E. 02-24 and D.T.E. 02-25  
Responses to the Department's Fourth Set of Information Requests

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**Request No. DTE 4-3:**

Refer to the testimony of Mark H. Collin at 44 (Gas) and Exhibit FGE-MHC-2C. If the Company is not required to make cash contributions to its pension plans, please explain why the Company's proposed adjustment represent an increase of \$80,189 for the gas division and \$105,778 for the electric division.

**Response:**

The adjustment removes from cost of service the per books test year credit to pension expense. Removal of a credit amount results in an increase in normalized cost of service. This cost of service treatment is identical to that approved in Berkshire Gas Company, DTE 01-56 (2002), where Berkshire had made no pension cash contributions and the cost of service pension expense was set at zero.

**Person Responsible:** Mark H. Collin